

same to such person. The posting provided for herein shall be done in the presence of at least one witness.

When the Collector's tax roll reveals that the person who appears as owner of the property on the said tax roll maintains a residence at a location other than the location of the property to be sold, a copy of the above statement and notice shall be left at or mailed to such residence or left at or mailed to the residence of one of such persons if there be more than one.

Failure of the Collector or his agents to leave the statement and notice at, or mail the same to, the last address of the person last assessed for the property, as the same appears on the Collector's tax roll, or to include any taxes or other municipal liens in the said statement and notice, shall not invalidate or otherwise affect any tax or other municipal lien or any sale made to enforce payment of the same nor prevent nor stay any proceedings under this Act nor affect the title of the purchaser.

*Section 58C. Return by Person Giving Notice.* The person who has posted the property in accordance with the provisions of the preceding Section, shall prepare and file with the records of the Collector's office, a return showing in detail his mode or manner of carrying out the provisions of the said preceding Section. The return shall be under oath and shall set forth that the person signing the same personally performed all of the acts stated and that all of the statements made are true to his best knowledge, information and belief. The Collector shall have power and authority to administer oaths for the purposes of this Section with the same powers possessed by a Notary Public of the State of Maryland and he may, from time to time, designate one or more of the employees of his office to administer any oaths required by the provisions of this Section. The return shall contain the following information:

1. The name and address of at least one witness before whom the posting was done and a description of the manner of the posting. If possible, the signature of the witness to the posting shall be secured and included in the return.

2. The name of the occupant to whom a copy of the statement and notice was delivered, if the same was delivered to an occupant at the time of the posting.

3. If a statement and notice was left at the last known residence of the person in arrears, the return shall contain the address of such last known residence.